IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 20TH FEBRUARY 2007 / 1ST PHALGUNA 1928

WP(C).No. 19773 of 2006(D)

PETITIONER:

DR.(MRS.) DEVIKA MOHAN,
BHOOMATHI BHAVAN, PONNAMBI,
VELLARADA P.O., THIRUVANANTHAPURAM DISTRICT.

BY ADV. SRI.P.CHANDRASEKHAR

RESPONDENTS:

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1. THE TAHSILDAR, NEYYATTINKARA.

2. THE VILLAGE OFFICER, VELLARADA.

BY GOVERNMENT PLEADER SMT. M.K.PUSHPALETHA

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONERS EXHIBITS:

EXT.P1: COPY OF THE RECEIPT DATED 19.4.2005 FOR PAYMENT OF BASIC TAX BY THE PETITIONER'S HUSBAND TO THE 2ND RESPONDENT.

EXT.P2: COPY OF THE BUILDING PLAN OF THE HOSPITAL COMPLEX OWNED BY THE PETITIONERS HUSBAND.

EXT.P3: COPY OF THE REPORT DATED 24.1.2005 OF THE 1ST RESPONDENT THAT AMOUNT OF Rs.77280/- WAS PAID BY PETITIONER'S HUSBAND.

EXT.P4: COPY OF THE NOTICE DATED 14.12.2004 ISSUED BY THE 1ST RESPONDNET TO PETITIONER'S HUSBAND, Dr.MOHAN.

EXT.P5: COPY OF THE RETURN AND THE COVERING LETTER DATED 2.2.2005 SUBMITTED BY Dr. MOHAN TO THE 1ST RESPONDENT.

EXT.P6: COPY OF NOTICE OF THE 1ST RESPONDENT DEMANDING Rs.363720/- FROM THE PETITIONER.

EXT.P6(a): COPY OF NOTICE OF THE 1ST RESPONDENT DEMANDING Rs.90,930/- FROM THE PETITIONER.

EXT.P7: COPY OF THE PETITION DATED 18.8.2005 BY Dr. MOHAN TO THE 1ST RESPONDENT.

EXT.P8: COPY OF REVENUE RECOVERY DEMAND NOTICES NOS. D3/38180/04, D3/38181/04,D3/38182/04 FROM THE 1ST RESPONDENT TO THE PETITIONER.

EXT.P9: COPY OF REGISTRATION CERTIFICATE DATED 28-4-2006 OF RUGMINI MEMORIAL HOSPITAL, VELLARADA.

EXT.P10: COPY OF OWNERSHIP CERTIFICATE DATED 25-09-2001 IN RESPECT OF BUILDING NO.1X/1231 ISSUED BY VELLARADA GRAMA PANCHAYAT.

EXT.P11: OWNERSHIP CERTIFICATE DATED 25-09-2001 IN RESPECT OF BUILDING NO.IX/1230 ISSUED BY VELLARADA GRAMA PANCHAYAT.

EXT.P12: COPY OF PROPERTY TAX RECEIUPT DATED 30-09-2005 ISSUED BY VELLARADA GRAMA PANCHAYAT IN RESPECT OF BUILDING Nos.IX/1229,1230.

TRUE COPY

P.A.TO JUDGE

K.BALAKRISHNAN NAIR, J.

WP(C).No.19773 of 2006-D

Dated this the 20th day of February, 2007.

JUDGMENT

The petitioner challenges Exts.P6 and P6(a) proceedings demanding building tax in relation to a building having a plinth area of 250 sq.metres. She also challenges Ext.P8 revenue recovery notice issued to her. She submits, she does not have any ownership over the property. Her husband is the owner.

In view of the above position, the Writ Petition is disposed of ordering that no action shall be taken against the petitioner personally for collecting the building tax, covered by Exts.P6 and P6(a) and P8 notice. The respondents can proceed against the building concerned. It can be attached and sold for recovering the amount.

K.BALAKRISHNAN NAIR,
JUDGE.

MS